



STUDIJŲ KOKYBĖS VERTINIMO CENTRAS

Šiaulių valstybinės kolegijos
**STUDIJŲ PROGRAMOS *BUHALTERINĖ APSKAITA* (valstybinis
kodas - 6531LX079, 653N44006)
VERTINIMO IŠVADOS**

**EVALUATION REPORT
OF ACCOUNTING (state code - 6531LX079, 653N44006)
STUDY PROGRAMME
at Šiauliai State College**

Review' team:

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- 2. Ms. Inna Sidorova, *academic,***
- 3. Prof. Iveta Mietule, *academic,***
- 4. Ms. Aldona Savičienė, *representative of social partners,***
- 5. Ms. Indrė Šareikaitė, *students' representative.***

Evaluation coordinator – Ms. Dovilė Žeimienė.

Išvados parengtos anglų kalba
Report language – English

DUOMENYS APIE ĮVERTINTĄ PROGRAMĄ

Studijų programos pavadinimas	<i>Buhalterinė apskaita</i>
Valstybinis kodas	653N44006 (6531LX079)*
Studijų sritis (studijų krypčių grupė)*	Socialiniai mokslai (<i>Verslo ir viešoji vadyba</i>)*
Studijų kryptis	Apskaita
Studijų programos rūšis	Koleginės studijos
Studijų pakopa	Pirmoji
Studijų forma (trukmė metais)	Nuolatinė (3), iššėstinė (4)
Studijų programos apimtis kreditais	180
Suteikiamas laipsnis ir (ar) profesinė kvalifikacija	Apskaitos profesinis bakalaūras (<i>Verslo vadybos profesinis bakalaūras</i>)*
Studijų programos įregistravimo data	2002-08-30

* skliaustuose nurodomi nauji duomenys, kurie pasikeitė nuo 2017 m. sausio 1 d. įsigaliojus Studijų krypčių ir krypčių grupių, pagal kurias vyksta studijos aukštosiose mokyklose sąrašui bei Kvalifikacinių laipsnių sąrangai.

INFORMATION ON EVALUATED STUDY PROGRAMME

Title of the study programme	<i>Accounting</i>
State code	653N44006 (6531LX079)*
Study area (Group of study field)*	Social Sciences (<i>Business and Public Management</i>)*
Study field	Accounting
Type of the study programme	College studies
Study cycle	First
Study mode (length in years)	Full-time (3), part-time (4)
Volume of the study programme in credits	180
Degree and (or) professional qualifications awarded	Professional Bachelor of Accounting (<i>Professional Bachelor of Business Management</i>)*
Date of registration of the study programme	30 th August, 2002

* in brackets new data provided, valid from 1 January, 2017 after List of study fields and groups of study fields Framework of qualification degrees came into force.

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The Centre for Quality Assessment in Higher Education

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I. INTRODUCTION

1.1. Background of the evaluation process

The evaluation of on-going study programmes is based on the **Methodology for evaluation of Higher Education study programmes**, approved by Order No 1-01-162 of 20 December 2010 of the Director of the Centre for Quality Assessment in Higher Education (hereafter – SKVC).

The evaluation is intended to help higher education institutions to constantly improve their study programmes and to inform the public about the quality of studies.

The evaluation process consists of the main following stages: 1) *self-evaluation and self-evaluation report prepared by Higher Education Institution (hereafter – HEI)*; 2) *visit of the review team at the higher education institution*; 3) *production of the evaluation report by the review team and its publication*; 4) *follow-up activities*.

On the basis of external evaluation report of the study programme SKVC takes a decision to accredit study programme either for 6 years or for 3 years. If the programme evaluation is negative such a programme is not accredited.

The programme is **accredited for 6 years** if all evaluation areas are evaluated as “very good” (4 points) or “good” (3 points).

The programme is **accredited for 3 years** if none of the areas was evaluated as “unsatisfactory” (1 point) and at least one evaluation area was evaluated as “satisfactory” (2 points).

The programme is **not accredited** if at least one of evaluation areas was evaluated as “unsatisfactory” (1 point).

1.2. General

The Application documentation submitted by the HEI follows the outline recommended by the SKVC. Along with the self-evaluation report and annexes, the following additional documents have been provided by the HEI before, during and/or after the site-visit:

No.	Name of the document
1.	Recommendations implementation plan

1.3. Background of the HEI/Faculty/Study field/ Additional information

Accounting study programme is implemented at Šiauliai State College, in the Faculty of Business and Technology. Šiauliai State College offers more than 20 higher education college-level study programmes awarding a professional bachelor degree corresponding to level VI according to Lithuanian National Framework of qualifications and European Qualifications Framework. Since 2012 Šiauliai State College is a member of the United Nations Global Compact Network. After the institutional assessment in 2014 the Šiauliai State College was accredited for 6 years.

Previous peer review of the Accounting study programme was carried out in 2013 and the programme was accredited for 6 years. From 2013 Accounting Study Programme Committee was formed which carries out the monitoring of the quality of Programme, development of self-assessment, updating of the contents of the Programme. The Committee consists of 3 accounting study field specialists, one representative of students and employers and head of the Business and Accounting Department.

1.4. The Review Team

The review team was completed according *Description of experts' recruitment*, approved by order No. 1-01-151 of Acting Director of the Centre for Quality Assessment in Higher Education. The Review Visit to HEI was conducted by the team on 4th October, 2017.

1. **Prof. Karsten Lorenz (team leader)**, *Professor for Business Administration, Accounting, University of Applied Science, Mainz, Germany;*
2. **Ms. Inna Sidorova**, *Business Manager at Financial Services Company BGC Partners LP (United Kingdom), Estonia;*
3. **Prof. Iveta Mietule**, *Professor at Rezekne Academy of Technologies, Faculty of Economics and Management, Finance Management Department, Latvia;*
4. **Ms. Aldona Savičienė**, *Manager/ Owner of Insurance mediation company UADBB "AM sprendimai", Lithuania;*
5. **Ms. Indrė Šareikaitė**, *student of Vilnius College study programme Business Economy, Lithuania.*

Evaluation coordinator – Ms. Dovilė Žeimienė.

II. PROGRAMME ANALYSIS

2.1. Programme aims and learning outcomes

The Self-assessment report and its annexes clearly articulate the aim of the study programme of Accounting, to prepare accountants for the organizations operating in national and global markets, able to manage accounting, control accounting of economic processes, carry out the analysis of financial condition and performance results and participate in development of the budgets of the organizations, to carry out project, creativity and self-expression based activities and adapt (continually learn) to the constantly changing environment. The aim of study programme is clear and well-defined.

The aim of study programme and intended learning outcomes are publicly announced on web site of Šiauliai State College (<https://www.svako.lt/lt/stojantiesiems/studiju-programos/verslovadyba/buhalterine-apskaita>) in Lithuanian language. That could be accepted because the target group of this programme are students of Lithuania. The intended learning outcomes are well-defined and clear.

The aim of study programme and the intended learning outcomes meet the needs of the labour market. State and regional planning documents emphasize economic growth and creation of work places in the near future. The programme focuses on meeting the needs of the local society. In order to ensure sustainability of the programme, expansion of the scope of potential students would be advisable by attraction of both Lithuanian and foreign students.

According to the SER (page 7, no.1.3) the aim and intended learning outcomes of study programme correspond with the mission, operational objectives and strategy of Šiauliai State College, conform to the Descriptor of the study field of accounting and the descriptors for bachelor studies. Both the Self-assessment report and the website information (<https://old.svako.lt/lt/studijos/studiju-programos/buhalterine-apskaita>) listed 15 learning outcomes which are clearly shown and include all structural elements of the First Study Cycle Description (knowledge and its application, research skills, special, social and personal abilities).

According to the SER (page 9) the self-assessment group has emphasized that the content of the Programme and learning outcomes remain as a continuous improvement area because of the needs of the labour market and stakeholders' feedback. The Review Team noted that it is an important factor for sustainability of this programme.

Administration staff and lecturers of the study programme have a good understanding of the importance of the learning outcomes. Learning outcomes and content of the study programme are being reviewed in cooperation with employers, which was confirmed by the employers at the meeting with the review panel. At this meeting, employers and graduates confirmed that the preparedness level of graduates complies with the requirements of the labour market. Employers are also aware of the impact of globalisation on the labour market and future challenges - which accountants will face.

Intended learning outcomes of the study programme include all structural elements of the First Study Cycle Description (knowledge and its application, research skills, special, social and personal abilities) and are in line with the Description of the Study Field of Accounting. The aim and intended learning outcomes of the Programme correspond to the requirements of the First Cycle Higher Education college studies in the study field of Accounting (Description of the Study Field of Accounting, paragraph 14).

2.2. Curriculum design

The programme structure is in line with the legislative requirements (page 10-14, table 4 of the SER). The study programme is a Professional Bachelor in Accounting with a volume of 180 ECTS (not less than 180 ECTS are required). There are two different curriculum structures: the full-time study programme has duration of 6 semesters and a volume of 60 ECTS per year. The part-time study programme has duration of 8 semesters and 45 ECTS per year. The legal requirements are fulfilled (60 ECTS for full-time studies, 45 ECTS for part-time studies). As required the part-time study programme is not 1,5 times longer than the full-time study.

The structure of the programme includes 22 ECTS (legal requirement: not less than 15 ECTS) for general university subjects. According to the legal acts the study field subjects should cover not less than 120 ECTS, the study programme covers 149 ECTS (134 ECTS for compulsory study fields and 15 ECTS for option modules in the study field). The 6th semester includes the Bachelor Thesis (9 ECTS); the legal requirement (not less than 9 ECTS) is fulfilled. Practical placements and other practical training should cover no less than one third of the programme. Based on the total hours (1.777 hours, i.e. 37 per cent of total hours) this requirement is fulfilled. The total volume of the practical placement is 76 ECTS (42 per cent of total ECTS).

The study subjects and modules are mostly logically structured and spread evenly between semesters and years. Beginning with more general subjects in semester I and II (Basics of Accounting, Document Management, Applied Mathematics, Law, etc.) the more specific accounting (Fundamentals of Accounting) issues are starting in semester III. In the fifth and sixth semester students deepen their knowledge by taking elective subjects. A graduation paper and a stage in a company complete the study programme.

The modules are taught in a consistent matter, subjects or topics are not repeated. Based on the course descriptions there were some concerns in relation to (at least) nine courses on accounting issues (Basics of Accounting, Practice of Basics of Accounting, Financial Accounting, Practice of Accounting and Taxes, Accounting of Public Sector, Practice of Computerised Accounting,

IAS, Accounting of Sole Proprietorship, Management Accounting), and mostly different lecturers as some aspects might be overlapping. In the meeting with teaching staff it was stressed that the members of SP Committee check on a regular basis teaching materials with respect to overlapping issues. The students confirmed that there was no overlapping. Students' feedback was considered to restructure the curriculum: Teaching staff mentioned that International Accounting was moved to the 3rd semester (part time studies: 8th semester).

The content of the subjects is mostly consistent with the type and level of the studies. Group accounting issues (consolidation, at equity measurement) are not included as a separate module and issues related to group accounting could not be found in the module descriptions. According to the teaching staff these issues are included in "Financial Accounting". Some modules do not directly deal with topics related to the study programme as Environmental and Human Safety (3 ECTS) and Marketing (4 ECTS). The teaching staff explained that Marketing is related to accounting issues. Graduates mentioned that Statistics was not accounting related and did not prepare for practice.

On the other hand side some important accounting modules as Management Accounting or International Accounting Standards cover only 3 ECTS each. Furthermore, if students do not choose the optional subject "Cost Accounting" the study programme include only 3 ECTS in Management Accounting. According to the SER (page 14, no. 2.3) one freely elective course can be chosen per semester. These courses intend for example to improve students' social skills. It remains unclear why there are non-study programme related courses to be chosen. Therefore the Review Team recommends restructuring the curriculum to focus more on the accounting issues.

According to the SER (page 7) the main programme aim and intended learning outcome is to develop accounting specialists who know and understand modern management, economics, finance and accounting theories. The content and methods of the subjects are mostly appropriate for the achievement of these learning outcomes. Some of the modules are not fully focused on the learning outcomes described in table 3 on page 8 and 9 in the SER (see above). Overall the study programme develops more "generalists" than specialists. The review team recommends offering more specialisation modules in order to permit students to deepen their knowledge in different fields of accounting (for example: national and international accounting, financial statement analysis, management accounting and accounting in certain industries, like banking or insurance industry).

As stated in the SER (p. 14) the learning outcomes are ensured by a variety of study methods as lectures, seminars, case studies, group and individual work, etc. From course descriptions it can be seen that various approaches in tuition have been relied upon.

The scope of the programme is sufficient to ensure the learning outcomes. As mentioned above, the review team recommends to increase the number and to change the content of specialisation modules in direction of professional practice fields. Furthermore, the review team recommends including (parts of) lectures in English as graduates will work in an international environment.

The content of the programme reflects some of the latest achievements in science. According to the course descriptions (Appendix 2) only a few textbooks in English languages are used as literature in courses (mostly referred to under "Additional Literature"), but many course descriptions only refer to Lithuanian literature. The review team recommends integrating more sources in English language as "Main Literature" (for example in modules as Financial Accounting, Basics of Finance, Management Accounting, Business Economics, Financial Analysis and Finance Management, etc.) and some articles from international journals into the course literature to familiarize students with scientific articles. Some literature has to be updated

(Module “International Accounting Standards”, additional literature from 2013, new edition from 2017). The requirements regarding the bachelor thesis (according to teaching staff five or more English sources are required) are not fulfilled for the sample of thesis that was checked by the review team.

2.3. Teaching staff

The teaching staff implementing the study programme corresponds to the requirements of the higher education college studies raised by the Law on Higher Education and Research as well as General Requirements. The structure of academic staff of the Accounting study programme meets the requirements of the Description of General Requirements for Studies, stipulating that at least 10% of the study field subjects have to be taught by lecturers holding academic degree and that more than a half of lecturers of the study programme must have at least 3 year practical work experience related directly with the subject taught.

The number (36) and qualifications (including pedagogical and professional experience) of the teaching staff are adequate to ensure the achievement of learning outcomes.

All teachers of the study programme possess Master’s or an equivalent higher education degree. As of 2016 – 2017 a.y. the teachers with doctor’s degree constituted 11 percent of the scope of study field subjects in the study programme. During the academic year 2016-2017:

- 1) the study programme employed 5 doctoral students, 3 of them taught study field subjects;
- 2) 86 percent of study field teachers had no less than 3 years of practical experience in the area of the delivered subject;
- 3) average length of teaching experience of teachers implementing the study programme was 16 years;
- 4) the study programme employed 6 teachers working in business and 2 teachers working in public sector companies with a great practical experience in the field of the subjects taught; participation of such teachers when implementing the study programme is particularly important – they continually introduce students to the business issues of the day (SER).

In 2016-2017 a.y. the study programme employs 36 teachers. The ratio of the number of teachers and students (7.3) allows to achieve the intended learning outcomes. Turnover of academic staff and position structure reflect the growing professional and scientific potential, which influences the quality of the study programme implementation and ensures the achievement of the learning outcomes.

During the analyzed period (2012-2017) all the teachers of the study programme improved their professional and educational qualification in various forms of professional development as follows:

- 1) teachers participated in academic mobility visits to Hungary, Turkey, Spain, Greece, Sweden, Latvia, Poland, Malta, The Czech Republic, Italy;
- 2) 27 guest-teachers from other countries (Poland, Latvia, Ukraina, Greece, Georgia, Italy, Belarus, Portugal) came;
- 3) teachers participated in different EU-funded projects “*Organizational Model for Students Internship in Manufacturing Sector for the First Cycle Economics and Business Administration Programme Following WIL Methodology (UNIWIL)*”, “*North Lithuanian State Colleges Integrated Development Strategies While Increasing Accountability to the Public and Improving the Management System*”, “*Šiauliai State College Internal Study Quality Management System Development*”, “*Development of System to Formalize*

Informally Acquired Competences in the Institutions of Higher Education (FORMALIS)”, “Best Agers Lighthouses”, Promotion of Knowledge-based Entrepreneurship “Inostartas”, “Development of New Competences for Northern Lithuanian Highly Skilled Specialists”, “INNOSTARTUP”, “Development of Lithuanian Schools of Higher Education Students Entrepreneurial Skills by Implementation of International Non-formal Educational Model for Students” and others;

- 4) in total 109 papers were read in national and international scientific and scientific - practical conferences;
- 5) 75 scientific papers were published in domestic and foreign scientific peer reviewed periodic journals and conference proceedings.

Some titles of publications in SER are not in English and therefore it is difficult to evaluate their relevance to the accounting field.

Activities of the staff should be appreciated during 2014-2016 when four third-party funded researches related with the study programme were carried out. The overall professional experience and experience in pedagogical work of the teaching staff complies with the legal requirements.

At the meeting with the panel, administration and teaching staff of the College noted that the expenses incurred by employees in case of participation in scientific conferences in Lithuania or abroad are covered to the fullest extent possible. Besides, it was mentioned that the expenses needed for employees' professional development courses are also covered. Administration of the Šiauliai State College ensures favourable conditions for professional development and growth of the teaching staff.

2.4. Facilities and learning resources

For study programme implementation College premises are used: classroom and practical training is done in the Central Building of the College (CB), First Building (I) and Second Building (II). Students also use the Library and Self-study Centre for self-study. Cultural – scientific activities are pursued in the Assembly Hall, Distance Studies and Video Conference Class, Conference Room, sports activities – in the Sports Hall. All rooms, study rooms and large rooms are equipped with demonstration equipment (computer, multimedia projector, screen, magnetic board). Computers are connected to a local network and have access to the Internet. All rooms are renovated, meet hygiene norm requirements. For the people with disabilities there is a special entrance to the Central College building, two lifts are installed in Central and First Building.

There are specialized study rooms, each with 16 computers connected to the local network and to the Internet. There is installed MS Office suite; following accounting programmes: Apskaitos asistentė“, „Stekas“, „Rivilė“, „Finvalda“; new version of business simulation programme „Kietas riešutas: imitacinė veikla“; declarations and other documents electronic form filling programme "ABBY eFormFiller", statistical analysis and data-processing software SPSS.

Library and Self-study Centre provides favourable conditions for students' self-study. There are 66 workplaces in the general reading room, 33 of them with internet access. Copying, scanning and printing services are available for students. The library (and reading room) work hours are adjusted taking into account examination period and the schedule of part-time studies. Available premises are adequate both in their size and quality to achieve the intended learning outcomes of the Programme.

For students' practical training College uses practical training study rooms, which are equipped with the necessary hardware and software. Also the Department offers students possible practice placements, referring them to social partners in various types of companies, which have committed to create favourable conditions to perform students' practices. Seeking to increase Programme internationalization since 2014 students carry out practices in foreign companies as well. The programme has adequate arrangements for students' practice.

The College library, by using an integral system of academic libraries, provides students and teachers with a possibility to order documents from the location convenient to them, where there is access to the internet. Library publications are available in the College library' electronic catalogue. Students and teachers can order publications while visiting the library, in the reading room, or from home via an electronic library catalogue: <https://aleph.library.lt>. Available EZproxy software <https://svako.lt/lt/elektroniniai-informaciniai-istekliai> allows reading e-books from the list of e-books (e-book collections of Vilnius Gediminas Technical University and Kaunas University of Technology) or searching for information in databases subscribed by the College. The library subscribes to the following databases: EBSCO Publishing; Emerald Management eJournals Collection; Taylor&Francis. E-versions of main subscribed periodicals: „Apskaitos, audito ir mokesčių aktualijos“, „Buhalterija“, „Apskaitos ir mokesčių apžvalga“, „Verslo žinios“ (“Accounting, Audit and Tax Issues”, “Accounting”, Accounting and Tax Survey”, “Business News”). After the external evaluation (II'nd half of 2013 - 2016) a total of 419 copies of publications (textbooks) were acquired in Lithuanian and foreign languages for the implementation of the Programme. During the evaluation period, teachers of the Programme released 14 teaching (study) aids and developed approbated Moodle distance learning courses to ensure the provision of the Programme students with the newest literature as well as to deepen their knowledge in the field of study subjects (Table 11). Also, after an external evaluation 11 new distance learning courses were developed in Moodle. Since 2015 the College uses Google cloud services, Google for Education software package, which allows the development of virtual learning environment enables uploading materials for independent studies, increases the use of virtual learning and communication possibilities.

Teaching materials (textbooks, books, periodical publications, databases) are appropriate, adequate and easily accessible. Nevertheless reviewing paper works during the visit, experts point out that the English sources are not sufficiently quoted according to College requirements as regards paper works.

2.5. Study process and students' performance assessment

Entrance admission to the studies is pursued based on the procedure laid down by The Lithuanian Higher Institutions Association for Organizing Joint Admission. There are no entrance exams. In 2015 the College approved a minimum score of 1 and in 2016 seeking a higher level of preparedness of applicants the score become 1.25 and in 2017 – 1.6. Entrance requirements are well-founded, consistent and transparent.

The number of registered students decrease: in 2015 – 13 full time students and 30 the part-time enrolled to the Accounting study programme. In 2014 -21 full time and 32 part-time students and in 2016 – 16 full time and 17 part-time students. Admitted students preparedness for studies is different. State non-funded studies are chosen by the applicants having poorer knowledge and skills. Maximum possible competitive score is 10 (since 2014). During the analyzed period, the highest competitive score of the applicants admitted to the Programme at full-time state funded places – 9.64 points (2015) and state non- funded places – 7.22 points (2015). Competitive score in state funded places ranges from 3.02 points (2014) to 9.64 points (2015) and in state non-funded places from 7.22 points (2015) to 0.98 points (2014).

The system of assessing student achievements is clear, public and appropriate to assess the learning outcomes. From the first student year college supports academic honesty, all students signed a paper with commitments concerning exams, class work and all paper works. Consultation schedules are published in the College website and on the Department bulletin board. The most popular are face-to-face consultations but teachers also consult students via e-mail, Skype, Facebook, Moodle, and Google Classroom. Considering the number of part time students college should establish distance teaching classes, adapt programme modules for distance learning. Distance learning should be enhanced in order to accommodate the requirements of the working students and to potentially increase the number of future students.

The organisation of the study process ensures proper implementation of the programme and achievement of the intended learning outcomes. At the beginning of each subjects' first lecture students are introduced to the aims of the study subject, intended learning outcomes. The organisation of the study programme is logical and follows the College's guidelines. The years are divided into semesters and semesters contain class contact work, practices, consultations and examinations. Exams are held during the examination sessions.

Fair learning environment is ensured: Students have the opportunity to repeat courses and retake examinations. Students have the possibility to retake exams, eliminate academic debts, repeat subjects, and continue their studies after elimination from the list of students according to the procedure provided in the College Study Regulations. Students can liquidate the academic debt one time for free during the repetitive assessment settlement except in case of students' dishonesty during the assessment.

Students are provided opportunities to make complaints and lodge appeals in accordance with clear, public and transparent procedures. Student meetings with administration staff and Students' Representative Body are organized. Group curators are appointed, who help students to solve encountered problems. During the meeting with students it was mentioned that college takes into account students' feedback. E. g., more practice was included in some modules. In Accounting study programme there are no English courses in the part time studies and only one module English language course in full time studies. College should increase more English subject's related accounting field and/or make more possibilities to choose like optional subjects.

The HEI *ensures proper academic and social support* for the students: a system of consultancies given by lecturers is launched, the HEI provides psychological support through adaption programme and offers some grants to help students to finance the studies. Students may be granted incentive scholarships, state supported loans and financial support for the disabled students and provision with accommodation in the dormitories.

Students participation in applied research activities is increasing: 24 papers were read in international student conferences in Lithuania and Latvia, 3 publications were developed, two of them were published in publication „Scientific and Professional Identity of a Student“ (Latvia).

Compared to incoming students, mobility of outgoing students of Accounting is low. It is necessary to improve this field of activity – to promote international students exchange, Erasmus possibilities. During the meeting with students they mentioned that if they participated in Erasmus they would lose information, courses will be not accepted. Study programme management should present all possibilities and advantages of studies abroad to make sure that students know all information.

The programme corresponds to the state economic, social and cultural and future development needs. The College systematically collects and analyses data about employability of graduates. Contacts with graduates are maintained, they are inquired about their employment according to the specialty and their success in the labor market. For the monitoring of graduates' career, objective data of Sodra (State Social Insurance Fund Board of the Republic of Lithuania) and Students registry is used, thus a clear picture can be obtained of how successful College graduates are in Lithuania's labor market. The data about graduates' career is renewed in the system twice a year. Up to 2016 three years in a row Student Admission and Career Center in collaboration with the curators of academic groups, conducted surveys (in meetings, via telephone, e-mail, social networks) collected and analysed information about graduates' careers.

Professional activities of the majority of programme graduates correspond to the expectations of programme operators and employers. Students are satisfied that programme has practical modules and lectures where they are using accounting software's. Wishing to work programme students get employed according to specialty in the third year of studies, and graduates get employed within a few months. Graduates gain a foothold in the labour market by specialty during the second-third year after graduation from the College. After 12 months of the completion of studies – on average 75.5% of full-time graduates are employed, out of them on average 66.2% according to their specialty. Systematic research for alumni should be conducted to get feedback from the labour market and for improvements of the study programme.

2.6. Programme management

Main responsibility for implementing and managing the Programme lies with the Department of Business and Accounting, whereby its Head performs the duties of the Programme coordinator. Subsequent to the 2013 external assessment, a Programme Study Committee was formed with responsibility to monitor the quality and to make improvements to the Programme. Both students and social partners are represented on the Study Committee. Changes suggested to the Study Programme by the Study Committee are presented for approval to the Faculty Council and, thereafter, to the Academic Council. Therefore, responsibilities for decisions and monitoring of the implementation of the programme are clearly allocated

Information and data on the implementation of the Programme is periodically collected via student surveys, as well as teacher and stakeholder communication. Updates to the Programme are made based on this communication. Changes suggested by the students tend to be more organizational (e.g. exam days, study days) rather than study quality related.

Stakeholders seem to be involved in the decision-making process. Social partners are invited to participate in the Round Table discussions that happen at least once a year (and sometimes after each semester), and in final thesis work and defence supervisions. Both formal and informal communication between the social partners and the Programme is encouraged. Recommendations of social partners with regards to the course content and learning outcomes are considered/taken on board.

Communication between social partners who employ students for internships, and academic staff is well developed.

The outcomes of internal and external assessments seem to be effectively used for the Programme improvement. The Programme was updated in 2016 following the 2013 external assessment, taking on board most of the recommendations. The Programme Study Committee was created. Internationalization of the Programme has been improved; however, efforts in this area need to be continued.

The college has a quality assurance policy in place, which is governed by the Quality Manual. Quality management system is certified according to ISO 9001:2008 standards. The College have developed a Quality Management Monitoring Information System, which is currently not fully operational, however, implementation is expected to be completed in 2018. Currently, internal quality assurance measures are effective and efficient.

Information about the study Programme is public, relevant and easily accessible through the website.

III. RECOMMENDATIONS

1. Promote the use of English knowledge by students both in the study process within separate study courses and during elaboration of bachelor's thesis, in order to ensure graduates' ability to work in international environment, which has been mentioned as an objective of the study programme, i.e. to prepare accountants for organisations operating in national and global market.
2. Ensure involvement of students in ERASMUS + and other mobility programmes; explain opportunities and benefits offered by studies abroad and provide students with information about the procedure of recognition of study courses attended within ERASMUS+ in partner universities.
3. In cooperation with employers, update regularly the learning outcomes of the study programme, as well as the learning outcomes and content of the study courses in order to meet the requirements of the labour market.
4. For professional growth of the teaching staff involved in the study programme, it can be suggested to (1) encourage participation of the teaching staff in staff mobility (ERASMUS + etc.); (2) increase the number of visits of guest lecturers (it would improve students' and staff's English skills and experience); (3) continue supporting the teaching staff in participation in scientific and practical conferences and in publishing articles in scientific journals and proceedings and in industry magazines.
5. Distance learning should be enhanced in order to accommodate the requirements of the working students and to potentially increase the number of future students.

IV. SUMMARY

The **programme aim and learning outcomes** are clear and publicly announced and meet the needs of the labour market. The aim and intended learning outcomes of study programme correspond with the mission, operational objectives and strategy of the College, conform to the Descriptor of the study field of accounting and the descriptors for bachelor studies.

The **programme structure** is in line with the legislative requirements. The study subjects and modules are mostly logically structured and spread evenly between semesters and years. The modules are taught in a consistent matter, subjects or topics are not repeated. Based on the course descriptions there were some concerns in relation to (at least) nine courses on accounting issues, but in the meeting with teaching staff it was stressed that the members of SP Committee check on a regular basis teaching materials with respect to overlapping issues. The students confirmed that there was no overlapping. The content of the subjects is mostly consistent with the type and level of the studies although some modules do not directly deal with topics related to the study programme. The content of the programme reflects some of the latest achievements in science, but only a few textbooks in English languages are used as literature in courses.

The overall professional experience and experience in pedagogical work of the **teaching staff** complies with the legal requirements; the quantity and quality of the teaching staff allows successful process of achieving necessary study outcomes and is favourable for implementation of the study programme.

The **facilities and learning resources** for studies are adequate both in their size and quality. Quantity, quality media and IT facilities of the teaching rooms are in line with the needs described for the programme. College has adequate arrangements for students' practice. Access to the literature and journals as well as databases is in line with the programme contents, up to date and accessible.

The admission requirements are well-founded and the student support system is adequate. The **study process and student's performance assessment** is clear, transparent and understandable for students. The organization of the study process ensures an adequate provision of the programme and the achievement of the learning outcomes.

Regarding the **study programme management** the responsibilities for decisions and monitoring of the implementation of the programme are clearly allocated; data and other information regarding programme implementation are collected and analysed periodically; the outcomes of internal and external evaluations of the programme are used for the improvement of the programme; evaluation and improvement processes involve stakeholders; internal quality assurance measures are effective and efficient; information about the study programme is public, relevant and easily accessible.

V. GENERAL ASSESSMENT

The study programme *Accounting* (state code – 6531LX079, 653N44006) at Šiauliai State College is given **positive** evaluation.

Study programme assessment in points by evaluation areas.

No.	Evaluation Area	Evaluation of an area in points*
1.	Programme aims and learning outcomes	3
2.	Curriculum design	3
3.	Teaching staff	3
4.	Facilities and learning resources	3
5.	Study process and students' performance assessment	3
6.	Programme management	3
	Total:	18

*1 (unsatisfactory) - there are essential shortcomings that must be eliminated;

2 (satisfactory) - meets the established minimum requirements, needs improvement;

3 (good) - the field develops systematically, has distinctive features;

4 (very good) - the field is exceptionally good.

Grupės vadovas: Team leader:	Prof. Karsten Lorenz
Grupės nariai: Team members:	Ms. Inna Sidorova
	Prof. Iveta Mietule
	Ms. Aldona Savičienė
	Ms. Indrė Šareikaitė

**ŠIAULIŲ VALSTYBINĖS KOLEGIJOS PIRMOSIOS PAKOPOS STUDIJŲ
PROGRAMOS *BUHALTERINĖ APSKAITA* (VALSTYBINIS KODAS - 6531LX079,
653N44006) 2017-11-22 EKSPERTINIO VERTINIMO IŠVADŲ NR. SV4-207 IŠRAŠAS**

<...>

V. APIBENDRINAMASIS ĮVERTINIMAS

Šiaulių valstybinės kolegijos studijų programa *Buhalterinė apskaita* (valstybinis kodas - 6531LX079, 653N44006) vertinama **teigiamai**.

Eil. Nr.	Vertinimo sritis	Srities įvertinimas, balais*
1.	Programos tikslai ir numatomi studijų rezultatai	3
2.	Programos sandara	3
3.	Personalas	3
4.	Materialieji ištekliai	3
5.	Studijų eiga ir jos vertinimas	3
6.	Programos vadyba	3
	Iš viso:	18

* 1 - Nepatenkinamai (yra esminių trūkumų, kuriuos būtina pašalinti)

2 - Patenkinamai (tenkina minimalius reikalavimus, reikia tobulinti)

3 - Gerai (sistemiškai plėtojama sritis, turi savitų bruožų)

4 - Labai gerai (sritis yra išskirtinė)

<...>

IV. SANTRAUKA

Programos tikslai ir studijų rezultatai yra aiškūs ir viešai skelbiami. Jie atitinka darbo rinkos poreikius. Studijų programos tikslai ir numatyti studijų rezultatai atitinka Kolegijos siekius, jos veiklos tikslus ir strategiją, apskaitos studijų krypties aprašą ir bakalauro studijų aprašus.

Programos sandara atitinka visus teisinius reikalavimus. Studijų dalykų ir kursų turinys nuoseklus. Dalykai nuosekliai dėstomi ir tolygiai paskirstyti pagal semestrus ir studijų metus. Dalykų temos nesikartoja. Kalbant apie temų pasikartojimą, ekspertų grupė, susipažinusi su dalykų aprašais, šiek tiek nuogąstavo dėl (mažiausiai) aštuonių buhalterinės apskaitos dalykų. Tačiau per susitikimus su dėstytojais buvo pabrėžta, kad Studijų programos komiteto nariai nuolat peržiūri mokomąją medžiagą, kad būtų išvengta temų pasikartojimo. Galima teigti, kad dalykų turinys atitinka studijų kryptį ir pakopą. Tačiau kai kurie dalykai apima temas, kurios nėra tiesiogiai susijusios su studijų programa. Studijų programos turinys apima kai kuriuos naujausius mokslo pasiekimus. Tačiau dėstant dalykus naudojami tik keli vadovėliai anglų kalba.

Dėstytojų profesinė patirtis ir pedagoginio darbo patirtis atitinka teisinius reikalavimus; dėstytojų skaičius ir jų kvalifikacija pakankami, kad būtų pasiekti numatyti studijų rezultatai ir tinkamai vykdoma studijų programa.

Ekspertų grupės nuomone, Kolegijos materialijų ir mokymo išteklių pakanka ir jie yra tinkamos kokybės. Auditorijos aprūpintos tinkama multimedijos ir kompiuterine įranga. Šios įrangos

pakanka, kad būtų patenkinti studentų poreikiai. Kolegija turi tinkamą infrastruktūrą, skirtą studentų praktikai. Biblioteka aprūpinta naujausia studijoms skirta literatūra ir moksliniais žurnalais. Studentai turi prieigą prie duomenų bazių.

Studentų priėmimo reikalavimai aiškiai suformuluoti. Studentams teikiama reikiama pagalba. Studijų eiga ir studentų pasiekimų vertinimas aiškia apibrėžti, vykdomi skaidriai ir yra suprantami studentams. Studijos organizuojamos taip, kad būtų užtikrinta tinkama studijų programos vadyba ir pasiekti studijų rezultatai.

Kalbant apie studijų programą vadybą, aiškiai nustatyta, kam tenka atsakomybė už sprendimų, susijusių su studijų programa, priėmimą ir studijų programos vykdymo priežiūrą; nuolat renkami ir analizuojami duomenys ir kita informacija apie studijų programos vykdymą; gerinant studijų programą atsižvelgiama į studijų programos vidinio ir išorės vertinimo rezultatus; studijų programos vertinimo ir tobulinimo procese dalyvauja studijų programos dalininkai; vidaus kokybės užtikrinimo priemonės yra tinkamos ir veiksmingos; informacija apie studijų programą yra išsami, viešai skelbiama ir lengvai prieinama.

<...>

III. REKOMENDACIJOS

1. Skatinti studentus, kad jie dažniau naudotų anglų kalbos žinias tiek studijų procese studijuodami atskirus dalykus, tiek rašydami bakalauro baigiamąjį darbą, kad absolventai būtų pasirengę dirbti tarptautinėje aplinkoje, kaip numato vienas iš studijos programos tikslų – rengti buhalterinės apskaitos specialistus šalies ir tarptautinei rinkai.
2. Skatinti studentus dalyvauti mainų programoje „ERASMUS+“ ir kitose judumo programose; paaiškinti studentams studijų užsienyje galimybes ir naudą bei pateikti informaciją apie studijų pagal programą „ERASMUS+“ partnerių universitetuose pripažinimo procedūrą.
3. Bendradarbiaujant su darbdaviais nuolat peržiūrėti ir atnaujinti studijų programos rezultatus bei dalykų studijų rezultatus ir turinį, kad studijų programa atitiktų darbo rinkos poreikius.
4. Kad būtų užtikrintas studijų programos dėstytojų profesinis tobulėjimas, ekspertų grupė siūlo: (1) skatinti dėstytojus dalyvauti dėstytojų judumo programose (pvz., „ERASMUS+“ ir kitose); (2) padidinti kviestinių dėstytojų skaičių (kad būtų gerinami studentų ir dėstytojų anglų kalbos gebėjimai ir žinios); (3) skatinti dėstytojus dalyvauti mokslinėse ir praktinėse konferencijose bei skelbti straipsnius moksliniuose žurnaluose, konferencijų pranešimų rinkiniuose ir pramonės leidiniuose.
5. Labiau plėtoti nuotolinį mokymą, kad būtų patenkinti dirbančių studentų poreikiai ir siekiant pritraukti daugiau studentų ateityje.

<...>

Paslaugos teikėjas patvirtina, jog yra susipažinęs su Lietuvos Respublikos baudžiamojo kodekso 235 straipsnio, numatančio atsakomybę už melagingą ar žinomai neteisingai atliktą vertimą, reikalavimais.

Vertėjos rekvizitai (vardas, pavardė, parašas)